STATUTORY PROVISIONS REFERRED TO IN PRECEDING BRIEF IN SUPPORT OF PETITION FOR WRIT OF CERTIORARI.

Probate Code of California.

§ 660. *Widow's Quarantine—Survivor's Right to Homestead and Exempt Property.*—The decedent's surviving spouse and minor children are entitled to remain in possession of the homestead, the wearing apparel of the family, the household furniture and other property of the decedent exempt from execution, until the inventory is filed. Thereupon, or at any subsequent time during the administration, the court, on petition therefor, may in its discretion set apart to the surviving spouse, or, in case of his or her death, to the minor child or children of the decedent, all or any part of the property of the decedent exempt from execution, and must set apart to such spouse or to such minor child or children the homestead selected, designated and recorded, if such homestead was selected from the community property, or from the separate property of the person selecting or joining in the selection of the same.[1]

Code of Civil Procedure of State of California.

§690. *Exemption Law.*—The property mentioned in sections 690.1 to 690.24, inclusive, of this code, is exempt from execution or attachment, except as therein otherwise specially provided.

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[1]Section 660 of the Probate Code was formerly Section 1465 of the Code of Civil Procedure and was transferred into the California Probate Code when the latter was first created in 1931. Cases prior to 1931 therefore referred to the Section as 1465 of the Code of Civil Procedure. When the section was incorporated in the Probate Code, the words "in its discretion" were inserted after the words "the court, on petition therefor, may", all appearing in the second sentence of the section.

§ 690.19. *Life Insurance Privileges.*—All moneys, benefits, privileges, or immunities, accruing or in any manner growing out of any life insurance, if the annual premiums paid do not exceed five hundred dollars, or if they exceed that sum a like exemption shall exist which shall bear the same proportion to the moneys, benefits, privileges, and immunities so accruing or growing out of such insurance that said five hundred dollars bears to the whole annual premiums paid.

Internal Revenue Code.

Sec. 311. TRANSFERRED ASSETS.

(a) *Method of Collection.*—The amounts of the following liabilities shall, except as hereinafter in this section provided, be assessed, collected, and paid in the same manner and subject to the same provisions and limitations as in the case of a deficiency in a tax imposed by this chapter (including the provisions in case of delinquency in payment after notice and demand, the provisions authorizing distraint and proceedings in court for collection, and the provisions prohibiting claims and suits for refunds):

(1) *Transferees.*—The liability, at law or in equity, of a transferee of property of a taxpayer, in respect of the tax (including interest, additional amounts, and additions to the tax provided by law) imposed upon the taxpayer by this chapter.

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(f) *Definition of "Transferee".*—As used in this section, the term "transferee" includes heir, legatee, devisee, and distributee. (26 U. S. C. 311.)